CORRECTED/UNCORRECTED MATERIAL WEAKNESS

Identification (ID) number: Assigned by G8

Title and Description of Material Weakness: The title should be short. The description should permit a full understanding of the problem, its cause and impact by a member of Congress or the public. If a material weakness was previously reported as corrected and must be reopened, it should not be reported as a new weakness. The material weakness should retain its earlier title and identification number with a parenthetical notation in the description that it was previously reported as closed in the FY XX annual assurance statement.

Functional Category: Cite one of the broad DOD functional categories (last page of this enclosure) extracted from DODD 5010.38.

Pace of Corrective Action:

   Year Identified: The FY the weakness was first reported in your assurance statement.

   Original Targeted Correction Date: The FY that correction was targeted for when the weakness was first reported.

   Targeted Correction Date in Last Year's Report: The FY that correction was targeted for in last year's report. If this is a new weakness, enter N/A.

   Current Target Date: The FY that correction is now targeted for. If this is a new weakness, enter N/A.

   Reason for Change in Date(s): If the "Current Target Date" is later than the "Targeted Correction Date in Last Year's Report," explain what caused this change. If above two items are the same date or N/A, enter N/A.

Component/Appropriation/Account Number: Component is "Army." Identify the appropriation(s) and account number(s) associated with this correction. (For example, Army/Other Procurement, Army/Account Number.)

Validation Process: Indicate the method to be used to validate the effectiveness of the corrective actions and the date that it will take place. Indicate if the Inspector General or Army Audit Agency has a role in this validation.

Results Indicators: Describe the beneficial results that have been or will be achieved by the corrective actions, using quantitative and/or qualitative measures.

Source(s) Identifying Weakness: List all sources, to include management control evaluations; GAO, DODIG, USAAA or DA Inspector General findings (if so, cite the

title, number and date of the audit/inspection report); local inspector general or internal review findings; or other management evaluations.

Major Milestones in Corrective Action: Indicate the major milestones (primary corrective actions) required to correct the weakness. Milestones should be directly related to correction of the weakness and should be stated in the present tense.

Validation of corrective actions is receiving increasing attention by GAO and Congress. The Comptroller General expressed concern that many weaknesses are rooted in the failure to comply with existing policy, yet a third of all corrective actions involve policy changes. It is crucial to validate whether a policy change actually corrects a material weakness. *DOD policy now requires that validation occur before material weaknesses are reported as closed and that each material weakness includes a validation milestone as the last corrective action.*

Milestone dates should be established only for March or September; i.e., 3/05 or 9/05. These are based on the "as of" dates for the annual statement (30 September) and Midyear Status Report (31 March). Using only semiannual milestone dates will reduce the need to explain minor slips in milestones.

Milestones may be added or deleted for previously reported material weaknesses but an audit trail must be provided. When adding a milestone, enter "(added)" under the new milestone's date. When deleting a milestone, enter "(deleted)" under the date and provide a short explanation of why it was deleted at the end of the milestone description.

A. **Completed Milestones:**
    Date: **Milestone:**

B. **Planned Milestones (FY 06):**
    Date: **Milestone:**

C. **Planned Milestones (Beyond FY 06):**
    Date: **Milestone:**

HQDA Functional Proponent Participating in Corrective Action: For those weaknesses that require HQDA action to help you resolve them, provide the specific HQDA functional proponent; i.e., DCSLOG, DCSOPS, etc., to include office, POC and telephone number/e-mail address. If you are reporting the weakness for information, then indicate N/A.

Point of Contact: The name, office symbol and telephone number of the individual who is most knowledgeable about and can respond to specific inquiries about the material weakness.
Office Address:
Telephone:

DOD FUNCTIONAL CATEGORIES

Research, Development, Test and Evaluation

Major systems Acquisition

Procurement

Contract Administration

Force Readiness

Manufacturing, Maintenance and Repair

Supply Operations

Property Management

Communications and/or Intelligence and/or Security

Information Technology

Personnel and/or Organization Management

Comptroller and/or Resource Management

Support Services

Security Assistance

Other (Primarily Transportation)